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xii, 72 p. 22cm. ("The Accountants' library," vol. VIII)

"'The Accountants' library.' (Ed. by the editor of 'The Accountant')"
"Mineral water associations and their officers": p. [65]–70.

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BY

J. LUND, A.S.A.A.,

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To subscribers for the whole series it may be added that, when completed, it will form a most valuable and practically complete library, dealing, at the hands of specialists, with practically every class of accounts, and illustrating the application of the theory of double-entry as described in general works on bookkeeping.

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Arrangements for dealing with other subjects are now in progress, and the Editor wishes to add that he will be glad to receive suggestions and offers from accountants of experience for the undertaking of volumes not yet announced.

62 Moorgate Street,
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September 1901.

MINERAL WATER MANUFACTURERS' ACCOUNTS.

INTRODUCTION.

AN increased demand for mineral and aërated waters has within recent years led to a large augmentation in the number of establishments devoted to their manufacture, with a consequent accentuation of competition, and an eventual recognition on all hands that success can only be attained by a careful watching of all expenditure. The primitive forms of bookkeeping, which the comparatively non-technical character of the manufacture called into being, have had, therefore, to give way to more effective systems, so that the loopholes for leakages, both in the cash and elsewhere, might be effectually closed up, and a careful check established upon every detail. The system here outlined is one that has successfully met every demand made upon it, and can be safely taken as a model upon which a set of books and of accounts should be constructed.

Before, however, referring more particularly to the system alluded to, it may be observed that those in whose hands it is placed to carry out should have a clear conception of Double-entry Bookkeeping, the leading principles of which it is comparatively easy to understand, and which, when once understood, render bookkeeping a pleasant and interesting occupation. A brief summary of its leading principles is therefore appended, by a study of which, in conjunction with the pages following, any proprietor or manager, even though he may not be a trained bookkeeper, may understand the bookkeeping requirements of his business, and ensure adequate provision being

made for an efficient system. In order, too, that these pages may be useful to clerks or beginners, the explanatory portion is put in as elementary a form as possible so that the detail of the work can be studied.

Accounts are kept to show what is owing to and by a business; what are the expenses, gains, and losses; what the property. They, therefore, resolve themselves naturally into Personal and Impersonal Accounts, and give us at the outset a basis for a proper system—namely, a division into persons and results.

Double-entry, as its name implies, consists in making two entries for each transaction—an entry to the individual, and an entry to the article or thing traded in. This used to be actually done for every entry in the earlier history of bookkeeping, but is rarely done now, the columnar system illustrated in the following pages having entirely obviated the necessity and simplified the working. In every transaction there is a "parting with" on the part of one individual and a "receiving" on the part of another; or, in other words, "every debit has a credit" and "every credit a debit," and from this it follows that "the "sum total of the debits should equal the sum total of the "credits."

Purchases, therefore, constitute you a debtor to the individual from whom you buy, and Sales make you a creditor of the individual to whom you sell. The Impersonal Purchases Account—or its many sub-divisions, which you will open according to the necessities of your business—will on its debit side equal the total of the credits of the Personal Accounts of the individuals from whom you buy; while the credit side of the Impersonal Sales Account will equal the total of the debits of the Personal Accounts of those who buy from you; and the receipts and payments shown in these Personal Accounts will equal the debits and credits contained in your Cash Book.

The balances of all Purchases Accounts, after Stock on hand has been credited, and the balances of all Expense Accounts, form the debit side of the Trading Account; whilst the credit side is constituted by a transfer of the total of Sales Account. The difference between the two sides of the Trading Account will, if it be an excess on the credit side, be the net profit for the period, or, if an excess on the debit side, the net loss, which will be carried to Profit and Loss Account or to Capital Account, as circumstances dictate.

Thus we understand what it is to debit and credit—that it is necessary to record every transaction in its twofold character; that the total amount of the debits of a set of accounts should equal the total amount of the credits. We know what a Trading or Profit and Loss Account is and how it is formed. It only remains to add that it should be remembered that a Balance Sheet is a balancing statement of all outstanding debit and credit balances, arranged on the debit side in order of priority of claim, and on the credit side in order of facility of realisation.

The books used in different businesses differ in number, style, and designation, but the essential principles underlying the practice of their keeping will be found to be the same in all. The books necessary for the system referred to in the following pages are:—

(1) Purchases Day Book.
(2) Purchases Ledger.
(3) Sales Day Book.
(4) Sales Ledger.
(5) Cartmen's Delivery Book.
(6) Cash Sales Book.
(7) General Cash Book.

(8) Petty Cash Book.

(9) Nominal Ledger.

(10) Private Ledger.

(11) Bottles and Boxes Ledger.

(12) Stock Book (Minerals).

Examples of ruling are given, with explanatory text, and a set of supposititious transactions carried on by a manufacturer, under the style of "The Yorkshire Mineral Water Company."

If the business is not large the number of books may be reduced. The Purchases and Sales Ledgers, for instance, may be combined, say the first part kept for purchases and the second for sales. Should it not be considered necessary to show a sectional Trading Account the Nominal Ledger may be dispensed with, and the totals of Purchases Analysis columns and of Sales posted direct to the Trading Account. The Purchases Day Book may be an ordinary double cash column Day Book; but if the system here shown be fully followed out, many valuable comparative details may be exhibited—such as Cost of Production, Distribution, General Expenses, Ratio and Net Profit on Turnover. Further, should any material discrepancy be presented between any two periods, the cause can be readily seen by a perusal of the accounts, and thus the possible downgrade of a business may be arrested and ultimate success be attained.

MINERAL WATER MANUFACTURERS' ACCOUNTS.

THE ACCOUNTS OF THE YORKSHIRE MINERAL WATER COMPANY.

Purchases Day Book.—

THE form of this book is shown on the following page. It will be seen that columns are provided for analysing the expenditure under the principal heads.

After the invoice has been examined the trade discount should be deducted, and the net amount entered in the column "Amount of Invoice," then dissect the amount of invoice and extend in the analysis columns under the heading to which the purchase applies. Then post the amounts from first column to the credit of the individual accounts in the Purchases Ledger. The totals of all the columns should be carried through from the date of stock to the end of the financial year, when it will be understood that the totals of the analysed columns added across must agree with the total of the column headed "Amount of Invoice." When these are ascertained to be correct, post the totals to the debit of the different accounts in the Nominal Ledger, inserting the reference folio to that book at the bottom of the different columns in the Purchases Day Book.

All invoices should be numbered at the corner to run consecutively with this book, and fastened together. They will thus be in order, and readily accessible for any future reference.

I PURCHASES

Date	Invoice No.	Name	Ledger Folio	Amount of Invoice	Production				
					Sugar, Essences, &c.	Corks, Band Wire, Brushes, &c.	Coals and Water	Carriage Inwards	Repairs and Renewals of Plant
1900				£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
July 1	1	Robinson & Smith	4	8 14 0	..	8 14 0			
4	2	Harvey & Co. ..	1	37 3 0	37 3 0				
7	3	Jno. Hartley ..	6	5 7 0	..	..	..	..	5 7 0
"	4	Hill Coal Co. ..	3	3 17 0	..	..	3 17 0		
9	5	Newbould & Knox	7	17 1 0	..	..	..	..	..
13	6	Yorkshire Gas Co.	8	3 0 4	..	..	..	..	..
15	7	Nelson Glass Bottle Co. ..	2	71 3 0	..	..	..	..	..
21	8	Great Northern Railway ..	5	4 18 1	..	..	..	2 3 0	..
31	9	National Telephone Co. ..	9	10 0 0	..	..	..	..	..
"	10	Jno. Jones ..	15	30 0 0	..	..	..	..	..
"	11	A. Lake & Co. ..	14	20 0 0	..	..	..	..	..
"	12	Wilson & Hudson	12	2 7 0	..	..	..	..	..
"	13	Emsley Corporation	13	4 17 4	..	..	..	..	..
"	14	Riley & Co. ..	10	14 7 0	14 7 0				
"	15	Feather & Brook..	11	3 2 0	..	3 2 0			
				£235 16 9	51 10 0	11 16 0	3 17 0	2 3 0	5 7 0
					N.L. 1	N.L. 2	N.L. 3	N.L. 4	N.L. 5

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£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
17 1 0									
..	..	..	..	3 0 4					
..	..	..	..	..	..	..	..	71 3 0	
..	..	2 15 1							
..	..	..	..	..	10 0 0				H.
..	..	..	..	..	..	..	..	..	30 0 0
..	..	..	20 0 0						
..	2 7 0								
..	..	..	4 17 4						
£17 1 0	2 7 0	2 15 1	24 17 4	3 0 4	10 0 0			71 3 0	30 0 0
N.L. 6	N.L. 7	N.L. 8	N.L. 9	N.L. 10	N.L. 11			P.L. 7	P.L. 8

Purchases Ledger.—

1—*Dr.* HARVEY

1900			£ s d
July 20	To Cash	1	23 14 0
31	„ Balance carried down	√	37 3 0
			£60 17 0

2—*Dr.* NELSON GLASS

1900			£ s d
July 20	To Cash	1	14 3 6
31	„ Balance carried down	√	71 3 0
			£85 6 6

3—*Dr.* HILL COAL

1900			£ s d
July 20	To Cash	1	1 18 4
31	„ Balance carried down	√	3 17 0
			£5 15 4

& CO. *Cr.*—**1**

1900			£ s d
July 1	By Balance	√	23 14 0
4	„ Purchases	1	37 3 0
			£60 17 0
July 31	By Balance	√	37 3 0

BOTTLE COMPANY. *Cr.*—**2**

1900			£ s d
July 1	By Balance	√	14 3 6
15	„ Purchases	1	71 3 0
			£85 6 6
July 31	By Balance	√	71 3 0

COMPANY. *Cr.*—**3**

1900			£ s d
July 1	By Balance	√	1 18 4
7	„ Purchases	1	3 17 0
			£5 15 4
July 31	By Balance	√	3 17 0

4—*Dr.* ROBINSON

1900			£ s d
July 20	To Cash	1	8 14 0
31	,, Balance carried down	√	8 14 0
			£17 8 0

5—*Dr.* GREAT NORTHERN

1900			£ s d
July 20	To Cash	1	3 4 1
31	,, Balance carried down	√	4 18 1
			£8 2 2

6—*Dr.* JOHN

1900			£ s d
July 31	To Balance carried down	√	23 14 5
			£23 14 5

7—*Dr.* NEWBOULD

1900			£ s d
July 20	To Cash	1	3 3 0
31	,, Balance carried down	√	21 5 0
			£24 8 0

& SMITH. *Cr.*—**4**

1900			£ s d
July 1	By Balance	√	8 14 0
,,	,, Purchases	1	8 14 0
			£17 8 0
Jan. 31	By Balance	√	8 14 0

RAILWAY. *Cr.*—**5**

1900			£ s d
July 1	By Balance	√	3 4 1
21	,, Purchases	1	4 18 1
			£8 2 2
July 31	By Balance	√	4 18 1

HARTLEY. *Cr.*—**6**

1900			£ s d
July 1	By Balance	√	18 7 5
7	,, Purchases	1	5 7 0
			£23 14 5
July 31	By Balance	√	23 14 5

& KNOX. *Cr.*—**7**

1900			£ s d
July 1	By Balance	√	7 7 0
9	,, Purchases	1	17 1 0
			£24 8 0
July 31	By Balance	√	21 5 0

8—*Dr.* YORKSHIRE GAS COMPANY. *Cr.*—**8**

1900			£ s d	1900			£ s d
July 30	To Cash	1	3 0 4	July 13	By Purchases	1	3 0 4

9—*Dr.* NATIONAL TELEPHONE COMPANY. *Cr.*—**9**

1900			£ s d	1900			£ s d
July 31	To Balance carried down	√	10 0 0	July 31	By Purchases	1	10 0 0
				July 31	By Balance	√	10 0 0

10—*Dr.* RILEY & CO. *Cr.*—**10**

1900			£ s d	1900			£ s d
July 31	To Balance carried down	√	14 7 0	July 31	By Purchases	1	14 7 0
				July 31	By Balance	√	14 7 0

11—*Dr.* FEATHER & BROOK. *Cr.*—**11**

1900			£ s d	1900			£ s d
July 31	To Balance carried down	√	3 2 0	July 31	By Purchases	1	3 2 0
				July 31	By Balance	√	3 2 0

12—*Dr.* WILSON

1900			£ s d
July 31	To Balance carried down	√	2 7 0

13—*Dr.* EMSLEY

1900			£ s d
July 31	To Balance carried down	√	4 17 4

14—*Dr.* A. LAKE

1900			£ s d
July 31	To Balance carried down	√	20 0 0

15—*Dr.* JOHN

1900			£ s d
July 31	To Balance carried down	√	30 0 0

& HUDSON. *Cr.*—**12**

1900			£ s d
July 31	By Purchases	1	2 7 0
July 31	By Balance	√	2 7 0

CORPORATION. *Cr.*—**13**

1900			£ s d
July 31	By Purchases	1	4 17 4
July 31	By Balance	√	4 17 4

& CO. *Cr.*—**14**

1900			£ s d
July 31	By Purchases	1	20 0 0
July 31	By Balance	√	20 0 0

JONES. *Cr.*—**15**

1900			£ s d
July 31	By Purchases	1	30 0 0
July 31	By Balance	√	30 0 0

Purchases Ledger.—

As will be observed, the Purchases Ledger is the usual Ledger ruling. The balances owing at July 1st 1900 are shown to the credit of the several accounts, then the amounts are posted from the Purchases Day Book, as recorded in the column "Amount of Invoice," and, when paid, the cash is debited to the account from the Cash Book. At the end of the financial period, in this case the end of July, balance and rule off each account, and bring down amount owing, if any, in *Red*.

Below we give the Balances at the two dates.

BALANCES.

July 1st 1900

Ledger	£	s	d
1 Harvey & Co.	23	14	0
2 Nelson Glass Bottle Co. ..	14	3	6
3 Hill Coal Co.	1	18	4
4 Robinson & Smith.. ..	8	14	0
5 Great Northern Railway ..	3	4	1
6 Jno. Hartley	18	7	5
7 Newbould & Knox ..	7	7	0
As per Balance Sheet this date..	£77	8	4

P.L. 1

BALANCES.

July 31st 1900

Ledger	£	s	d
1 Harvey & Co.	37	3	0
2 Nelson Glass Bottle Co. ..	71	3	0
3 Hill Coal Co.	3	17	0
4 Robinson & Smith	8	14	0
5 Great Northern Railway ..	4	18	1
6 Jno. Hartley	23	14	5
7 Newbould & Knox	21	5	0
9 National Telephone Co. ..	10	0	0
10 Riley & Co.	14	7	0
11 Feather & Brook	3	2	0
12 Wilson & Hudson	2	7	0
13 Emsley Corporation ..	4	17	4
14 A. Lake & Co.	20	0	0
15 Jno Jones	30	0	0
As per Balance Sheet this date..	£255	7	10

P.L. 3

To enable the bookkeeper to understand the balancing of the Ledger, a Trial Balance is here given. If the postings have been correctly made the totals will agree.

TRIAL BALANCE.—PURCHASES LEDGER.

	£	s	d	£	s	d
Balances, July 1st 1900	..			77	8	4
Purchases	..			235	16	9
Cash Paid	57	17	3			
Balances, July 31st 1900	255	7	10			
	£313	5	1	£313	5	1
Balances, August 1st 1900	..			255	7	10

Balances, July 1st 1900, as per preceding list, are the amounts owing at this date.

Purchases.—The amounts credited in the Ledger from July 1st to 31st, and being the total of the Purchases Day Book.

Cash Paid.—The amounts debited from Cash Book, being the total of the column "Purchases Ledger."

Balances, July 31st 1900, as per preceding list, are the amounts owing at that date.

Sales Book.—

This book is provided with columns for recording the different classes of goods sold. It is ruled as shown, and is written up from the Cartmen's Delivery Books.

3 SALES BOOK.

Date	Ledl. Fo.		9	1s.	1s. 6d.	Syphons 2s. 6d.	Price	Minerals	Bottles Charged	Total
							s d	£ s d	£ s d	£ s d
1900 July 1	7	John Nelson	20	..	..	..	9	15 6		
		Do.	..	10	..	..	1 0	10 0		
										1 5 0
4	3	King's Hotel	32	..	..	..	9	..		1 4 0
"	4	Cecil Hotel	40	..	..	..	9	1 10 0		
		Do.	..	..	18	..	1 6	1 7 0		
		Do. 18 doz. bott. (H.B.)	..	..	..	..	1 0	..	18 0	
										3 15 0
8	1	Honley Catering Co. ..	50	..	..	..	9	..		1 17 6
"	6	Lea Show..	70	..	..	..	9	..		2 12 6
11	8	Jones & Co.	8	..	..	..	9	..		6 0
15	5	Avenue Hotel	30	..	..	..	9	1 2 6		
		Do.	..	..	..	6	2 6	15 0		
										1 17 6
17	2	A. Speak	..	..	12	..	1 6	18 0		
		Do. 12 doz. bott (H.B.)	..	..	..	..	1 0	..	12	
										1 10 0
24	9	Feather Bros.	15	..	..	..	9	11 3		
		Do.	..	7	..	..	1 0	7 0		
		Do.	..	..	..	3	2 6	7 6		
										1 5 9
26	10	Acre Arms	20	..	..	..	9	..		15 0
27	11	Roberts & Co.	..	20	..	..	1 0	..		1 0 0
28	12	Noble Johnson	18	..	..	..	9	..		13 6
			303	37	30	9		16 11 9	1 10 0	18 1 9
			— Stock Book 1 —					N.L. 15	N.L. 13	

Sales Ledger.—

On reference to the Sales Ledger it will be seen that there are two money columns on both the *Dr.* and *Cr.* sides, care must therefore be taken in posting that the separate amounts are posted to the proper columns, so that at any time the Ledger Account may show what each debtor is liable for under each of these heads. It is not usual to charge for ordinary mineral bottles, but in this case the Hop Bitter bottles are charged at the rate of 1s. per dozen.

The columns in the Sales Book for dozens under the several prices are totalled, and the quantities sent out for the month are credited in the Stock Book.

The total of the column "Bottles Charged" is credited to the account in Nominal Ledger—"Liability on Hop Bitter Bottles Charged."

Sales Ledger.—

1—*Dr.* HONLEY

Date		D. B. Folio	Bottles	Minerals
			£ s d	£ s d
1900 July 1	To Balance	√	..	3 14 0
8	,, Goods	1	..	1 17 6
			..	£5 11 6
July 31	To Balance	√	..	1 17 6

2—*Dr.* A.

Date		D. B. Folio	Bottles	Minerals
			£ s d	£ s d
1900 July 1	To Balance	√	0 6 0	0 4 0
17	,, Goods	1	0 12 0	0 18 0
			£0 18 0	£1 2 0
July 31	To Balance	√	0 12 0	0 18 0

3—*Dr.* KING'S

Date		D. B. Folio	Bottles	Minerals
			£ s d	£ s d
1900 July 1	To Balance		..	2 19 6
4	,, Goods	1	..	1 4 0
			..	£4 3 6
July 31	To Balance	√	..	1 4 0

4—*Dr.* CECIL

Date		D. B. Folio	Bottles	Minerals
			£ s d	£ s d
1900 1	To Balance		0 4 0	1 15 0
,,	,, Goods	1	0 18 0	2 17 0
			£1 2 0	£4 12 0
July 31	To Balance	√	0 2 0	2 17 0

CATERING COMPANY. *Cr.*—**1**

Date		C. B. Folio	Bottles	Cash
			£ s d	£ s d
1900 July 4	By Cash	1	..	3 14 0
31	,, Balance carried down ..	√	..	1 17 6
			..	£5 11 6

SPEAK. *Cr.*—**2**

Date		C. B. Folio	Bottles	Cash
			£ s d	£ s d
1900 July 17	By Cash	1	..	0 4 0
,,	,, Empties returned	N.L. 13	0 6 0	
31	,, Balance carried down ..	√	0 12 0	0 18 0
			£0 18 0	£1 2 0

HOTEL. *Cr.*—**3**

Date		C. B. Folio	Bottles	Cash
			£ s d	£ s d
1900 July 4	By Cash	1	..	2 19 6
31	,, Balance carried down ..	√	..	1 4 0
			..	£4 3 6

HOTEL. *Cr.*—**4**

Date		C. B. Folio	Bottles	Cash
			£ s d	£ s d
1900 July 21	By Cash	1	..	1 15 0
,,	,, Empties returned	N.L. 13	1 0 0	
31	,, Balance carried down ..	√	0 2 0	2 17 0
			£1 2 0	£4 12 0

5—*Dr.* AVENUE

Date		D. B. Folio	Bottles	Minerals
			£ s d	£ s d
1900 July 1	To Balance		..	2 4 0
15	„ Goods	1	..	1 17 6
			..	£4 1 6
July 31	To Balance	√	..	4 1 6

6—*Dr.* LEA

			£ s d	£ s d
1900 July 1	To Balance	√	..	5 18 0
8	„ Goods	1	..	2 12 6
			..	£8 10 6

7—*Dr.* JOHN

			£ s d	£ s d
1900 July 1	To Goods	1	..	1 5 0
July 31	To Balance	√	..	1 5 0

8—*Dr.* JONES

			£ s d	£ s d
1900 July 11	To Goods	1	..	0 6 0
			..	£0 6 0

HOTEL. *Cr.*—**5**

Date		C. B. Folio	Bottles	Cash
			£ s d	£ s d
1900 July 31	By Balance carried down ..	√	..	4 1 6
			..	£4 1 6

SHOW. *Cr.*—**6**

			£ s d	£ s d
1900 July 14	By Cash	1	..	8 10 6
„	„ Empties returned			
			..	£8 10 6

NELSON. *Cr.*—**7**

			£ s d	£ s d
1900 July 31	By Balance carried down ..	√	..	1 5 0

& CO. *Cr.*—**8**

			£ s d	£ s d
1900 July 31	By Cash	2	..	0 6 0
„	„ Empties returned			
			..	£0 6 0

9—*Dr.* FEATHER

Date		D. B. Folio	Bottles	Minerals
			£ s d	£ s d
1900 July 24	To Goods	1	..	1 5 9
July 31	To Balance	√	..	1 5 9

10—*Dr.* ACRE

			£ s d	£ s d
1900 July 26	To Goods	1	..	0 15 0
July 31	To Balance	√	..	0 15 0

11—*Dr.* ROBERTS

			£ s d	£ s d
1900 July 27	To Goods	1	..	1 0 0
			..	£1 0 0

12—*Dr.* NOBLE

			£ s d	£ s d
1900 July 28	To Goods	1	..	0 13 6
			..	£0 13 6
July 31	To Empties to return	√		

BROS. *Cr.*—**9**

Date		C. B. Folio	Bottles	Cash
			£ s d	£ s d
1900 July 31	By Balance carried down ..	√	..	1 5 9

ARMS. *Cr.*—**10**

			£ s d	£ s d
1900 July 31	By Balance carried down ..	√	..	0 15 0

& CO. *Cr.*—**11**

			£ s d	£ s d
1900 July 30	By Cash	2	..	1 0 0
,,	,, Empties returned			
			..	£1 0 0

JOHNSON. *Cr.*—**12**

			£ s d	£ s d
1900 July 31	By Cash	2	..	0 13 6
,,	,, Balance Empties	√		
			..	£0 13 6

Balances, July 1st 1900.					Balances, July 31st 1900.				
Ledger	£	s	d		Ledger	£	s	d	
1 Honley Catering Co.	3	14	0		1 Honley Catering Co.	1	17	6	
2 A. Speak ..	0	10	0	6/-	2 A. Speak ..	1	10	0	12/-
3 King's Hotel ..	2	19	6		3 King's Hotel ..	1	4	0	
4 Cecil Hotel ..	1	19	0	4/-	4 Cecil Hotel ..	2	19	0	2/-
5 Avenue Hotel ..	2	4	0		5 Avenue Hotel ..	4	1	6	
6 Lea Show ..	5	18	0		7 John Nelson ..	1	5	0	
					9 Feather Bros. ..	1	5	9	
					10 Acre Arms ..	0	15	0	
As per Balance Sheet this date, P.L. 1	£17	4	6	10/-	As per Balance Sheet this date, P.L. 3	£14	17	9	14/-

TRIAL BALANCE.—Credit Sales Ledger.

	£	s	d	£	s	d
Balances, July 1st, 1900	17	4	6			
Sales	18	1	9			
Cash received		..		19	2	6
Empties returned		..		1	6	0
Balances, July 31st, 1900		..		14	17	9
	£35	6	3	£35	6	3
Balance, August 1st, 1900	14	17	9			

Balances, July 1st 1900, as per preceding list, are the amounts owing by the customers and extracted from the Credit Sales Ledger at this date.

Sales.—The amounts debited in the Ledger from July 1st to 31st, being the total of the Credit Sales Day Book.

Cash Received.—The amounts credited from Cash Book, being the total of the column "Credit Sales Ledger."

Balances, July 31st 1900, as per preceding list, are the amounts owing at this date, and extracted similarly to those owing on the first of the month.

Cartmen's Delivery Books.—

1

Hope Mineral Water Works,

Leeds.....1900

M..... .....

....

Bought of

THE YORKSHIRE MINERAL WATER CO.

			£	s	d
To.....Dozen Minerals @	9d				
To..... ,, ,, @	10d				
To..... ,, ,, @	1/-				
To..... ,, ,, @	1/5				
To..... ,, ,, @	2/6				
To....Dozen Hop Bitter Bottles @	1/-				
By....Dozen Hop Bitter Bottles, returned @	1/-				
To....Dozen Bottles					
To....Boxes					
By....Dozen Bottles returned					
By....Boxes					
Carter's Signature					

Hop Bitter Bottles not returned will be charged 1/- per dozen extra.

This form makes a very useful Delivery Book, each carter taking one with him, and as he starts out a record is taken of the contents of his wagon.

He has on, say—

40 Boxes, 80 Dozens at 9d. ... £3 0 0

His returns are, say—

Full 10 Boxes, 20 Dozens at 9d. ... 15s.
Empties 20 „ 40 „

On the counterfoil is also recorded the empties he brings back from the customer.

The sales thus total £2 5s. 0d., which, if sold for cash, represents the amount the cartman has to hand in. The forms can be either duplicated or attached to a counterfoil, one being given to the customer, the other retained in the book as the basis of charge in the Credit Sales Day Book, or of record in the Cash Sales Book. As an inducement to get back the empties, the cartmen are allowed a commission in addition to their wages, say, ½d. per box of two dozen, and the customers are allowed, perhaps, 1d. per dozen.

When the cartmen take out for or effect a credit sale, a form is also made out and given to the customer, and an entry is made from the counterfoil to the Credit Sales Day Book.

Thus—

2.

Credit Sales Ledger—A. Speak is charged January 17th 1900:—

	£	s	d
To 12 dozen Minerals @ 1s. 6d.	0	18	0
„ 12 dozen Hop Bitter Bottles @ 1s. ..	0	12	0
	£1	10	0
By 6 dozen Hop Bitter Bottles returned @ 1s.	0	6	0
	£1	4	0

To 24 dozen Bottles.
„ 12 Boxes.
By 6 dozen Bottles returned.
„ 3 Boxes returned.

Cash Sales Book.—

As will be observed, the Cash Sales by Cartmen Book contains a record of the dozens sold of the different qualities, and cash received by cartmen, which latter is the total of the counterfoils of the Delivery Books, and should be entered through this book daily. The cash handed in should, of course, equal the total of the counterfoils entered in the "Cash Sales by Cartmen" Book.

CASH SALES BY CARTMEN.

Date	S. Simpson. Daily Sales	S. Simpson. Dozens at 9d	S. Simpson. Dozens at 1/-	S. Simpson. Dozens at 1/6	S. Simpson. Dozens at 2/6	Fred Carter. Daily Sales	Fred Carter. Dozens at 9d	Fred Carter. Dozens at 1/-	Fred Carter. Dozens at 1/6	Fred Carter. Dozens at 2/6	Tom Jones. Daily Sales	Tom Jones. Dozens at 9d	Tom Jones. Dozens at 1/-	Tom Jones. Dozens at 1/6	Tom Jones. Dozens at 2/6	R. Field. Daily Sales	R. Field. Dozens at 9d	R. Field. Dozens at 1/-	R. Field. Dozens at 1/6	R. Field. Dozens at 2/6	Total Daily Receipts	C.B. Folio
1900	£ s d					£ s d					£ s d					£ s d					£ s d	
July 2	1 17 6	30	..	..	6	1 17 6	50	..	..	..	2 1 6	42	10	..	..	3 0 0	20	..	30	..	8 16 6	1
3	1 13 0	44	..	..	..	1 16 0	48	..	..	4	2 6 0	48	..	..	4	3 10 0	30	20	20	..	9 5 0	"
4	1 18 0	24	10	..	..	2 12 0	32	..	12	..	2 3 6	50	..	4	..	3 2 6	30	..	..	16	9 16 0	"
5	2 3 6	50	..	4	..	1 19 0	52	..	..	4	2 1 0	52	2	..	..	2 12 6	10	40	30	..	9 16 0	"
6	1 18 0	48	2	..	..	1 18 6	38	14	10	..	1 14 6	46	..	..	..	2 15 0	40	..	..	10	7 16 0	"
7	1 12 6	10	..	..	10	2 10 0	28	14	10	..	1 16 0	48	..	..	..	3 15 0	..	10	..	30	9 13 6	"
9	2 4 0	32	20	..	..	1 11 6	42	..	..	..	2 8 6	38	10	..	..	3 7 6	..	20	..	..	9 11 6	"
10	0 15 6	12	4	..	..	2 19 6	26	..	..	16	2 7 0	32	8	10	..	3 1 0	20	30	1	..	9 2 0	"
11	2 0 0	54	..	..	..	1 10 0	40	..	..	..	1 16 0	48	..	..	..	2 4 6	46	..	..	4	7 11 0	"
12	2 0 0	20	..	..	10	2 4 0	48	8	8	..	2 8 0	30	12	9	..	2 2 6	32	8	..	..	8 17 6	"
13	1 16 0	48	..	..	..	2 10 0	20	..	18	..	2 5 0	40	..	10	..	2 5 6	31	..	..	..	9 1 3	"
14	2 3 6	50	..	..	..	1 5 0	34	..	..	..	2 6 0	46	..	8	..	2 10 3	50	18	..	2	9 12 0	"
16	2 10 6	38	30	..	..	2 11 0	28	..	20	..	2 6 0	48	..	..	4	2 6 6	26	..	..	12	9 10 0	"
17	1 13 0	24	2	..	..	1 16 0	48	..	..	..	2 13 6	38	..	10	..	2 9 0	38	..	..	..	8 2 0	"
18	1 13 0	24	..	10	..	1 14 6	46	..	..	..	2 6 6	42	..	..	..	2 2 9	47	..	9	..	7 16 9	"
19	1 15 0	20	10	5	..	2 5 0	32	12	..	..	2 18 3	43	6	..	..	2 15 6	10	18	5	..	8 3 9	"
20	1 15 0	20	..	..	8	2 14 6	42	8	10	..	1 16 9	49	..	..	..	2 2 6	50	..	20	..	8 8 9	"
21	1 19 0	48	10	..	..	2 2 6	50	..	..	2	1 17 9	50	..	..	..	3 8 0	14	..	..	2	9 4 6	"
23	2 10 0	6	10	..	10	2 2 6	50	..	..	4	2 10 9	37	13	..	..	2 11 9	39	..	30	5	9 17 3	"
24	1 5 6	20	10	..	10	2 5 0	40	..	8	..	2 4 0	52	..	..	4	2 5 3	31	7	10	9	9 5 9	"
25	2 9 6	30	..	18	..	2 3 6	34	18	..	..	2 2 6	56	..	..	..	2 12 6	40	..	..	9	8 5 0	"
26	2 5 0	40	..	10	..	2 13 0	34	..	4	..	2 3 6	38	..	10	..	2 19 3	13	33	..	..	9 15 9	"
27	1 6 0	8	20	..	..	2 17 6	40	..	..	20	2 6 6	34	..	14	..	2 10 6	4	34	9	..	9 4 0	"
28	1 10 0	40	..	..	..	2 8 6	10	..	6	..	3 0 6	14	..	20	..	2 12 3	19	..	18	..	9 16 3	"
30	2 0 6	54	..	..	..	1 17 6	30	..	10	..	2 11 0	38	23	..	..	2 1 0	40	11	..	8	8 10 0	"
31											2 0 9	51	..	..	1	2 6 3	37	6	..	5	8 5 0	"
	£46 14 6	812	118	47	54	£55 14 6	986	74	124	46	£57 11 0	1096	89	95	39	£68 5 3	697	105	311	112	£228 5 3	
			S.B. 1					S.B. 1					S.B. 1					S.B. 1				

Bottles and Boxes.—

All boxes and bottles sent out, either on credit or for cash, are charged against the individual's account in the Boxes and Bottles Ledger, and credited from the counterfoils of the Delivery Books with empties returned. The Delivery Books, it will be understood, give an analysis of each sale, number of bottles and boxes sent out and returned, whether charged for or not.

Hop Bitter Bottles.—

The Bottles included under this head are the ordinary Half-pint Ale Bottles, and are charged at the rate of 1s. per dozen. No separate record is shown in the cash sales of bottles charged or allowed for under this head. For instance, when a cartman takes out, say, six dozens, and returns eight dozens, he will be short in his cash, as it will be understood that he will have allowed his customers on two dozens at 1s. = 2s. So, to put the account in order, a column headed Hop Bitter Bottles can be utilised in the Petty Cash Book.

In the Nominal Ledger the opening for "Liability on Hop Bitter Bottles Charged" is debited with payments for returns, which, of course, reduces the firm's liability—the same account being credited with "Hop Bitter Bottles Charged," thus increasing the firm's liability—as all returns must be allowed for as they come back, at the rate charged for—namely 1s. per dozen.

The totals of dozens of the different qualities sold are credited in the Stock Book, as shown there.

General Cash Book.—

The form of General Cash Book shown on pages 28 and 29 will be readily understood.

Dr. 1 GENERAL

Date	Led. Fo.	Receipts	Total	Cash Sales	Credit Sales Ledger	Other Receipts	Withdrawals from Bank
1900			£ s d	£ s d	£ s d	£ s d	£ s d
July 1		To Cash in hand ..	7 1 2	..	..	7 1 2	..
2		„ Cash Sales	8 16 6	8 16 6	..	..	..
3		„ Do.	8 5 0	8 5 0	..	..	..
4		„ Do.	9 6 0	9 6 0	..	..	..
„	1	„ Honley Catering Co.	3 14 0	..	3 14 0	..	..
„	3	„ King's Hotel	2 19 6	..	2 19 6	..	..
5		„ Cash Sales	8 16 0	8 16 0	..	..	..
6		„ Do.	7 16 0	7 16 0	..	..	..
7		„ Do.	9 13 6	9 13 6	..	..	..
„		„ Bank	25 0 0	..	..	..	25 0 0
9		„ Cash Sales	9 11 6	9 11 6	..	..	..
10		„ Do.	9 2 6	9 2 6	..	..	..
11		„ Do.	7 11 0	7 11 0	..	..	..
12		„ Do.	8 17 6	8 17 6	..	..	..
13		„ Do.	9 1 3	9 1 3	..	..	..
14		„ Do.	7 12 0	7 12 0	..	..	..
„	6	„ Lea Show	8 10 6	..	8 10 6	..	..
„		„ Bank	28 0 0	..	..	..	28 0 0
16		„ Cash Sales	9 10 0	9 10 0	..	..	..
17		„ Do.	8 2 0	8 2 0	..	..	..
„	2	„ A. Speak	4 0	..	4 0	..	..
18		„ Cash Sales	7 16 9	7 16 9	..	..	..
19		„ Do.	8 3 9	8 3 9	..	..	..
20		„ Do.	8 8 9	8 8 9	..	..	..
„		„ Bank	23 14 0	..	..	..	23 14 0
„		„ Do.	14 3 6	..	..	..	14 3 6
„		„ Do.	1 18 4	..	..	..	1 18 4
„		„ Do.	8 14 0	..	..	..	8 14 0
„		„ Do.	3 4 1	..	..	..	3 4 1
„		„ Do.	3 3 0	..	..	..	3 3 0
„		„ Do.	3 0 4	..	..	..	3 0 4
21		„ Do.	63 1 1	..	..	..	63 1 1
„	4	„ Cecil Hotel	1 15 0	..	1 15 0	..	..
„		„ Cash Sales	9 4 0	9 4 0	..	..	..
23		„ Do.	9 9 6	9 9 6	..	..	..
24		„ Do.	9 5 9	9 5 9	..	..	..
25		„ Do.	8 5 0	8 5 0	..	..	..
26		„ Do.	9 15 9	9 15 9	..	..	..
27		„ Do.	9 4 0	9 4 0	..	..	..
28		„ Do.	9 16 3	9 16 3	..	..	..
„		„ Bank	20 0 0	..	..	..	20 0 0
30		„ Cash Sales	8 10 0	8 10 0	..	..	..
„	11	„ Roberts & Co. ..	1 0 0	..	1 0 0	..	..
31	8	„ Jones & Co.	6 0	..	6 0	..	..
„	12	„ Noble Johnson ..	13 6	..	13 6	..	..
„		„ Cash Sales	8 5 0	8 5 0	..	..	..
			£448 7 3	228 5 3	19 2 6	7 1 2	193 18 4
				N.L. 15			P.L. 10
Aug. 1		To Balance brought down	22 15 7			22 15 7	

CASH BOOK. *Cr.*

Date	Led. Fo.	Payments	Voucher No.	Total	Purchases Ledger	Other Payments	Payments to Bank
1900				£ s d	£ s d	£ s d	£ s d
July 7		By Bank		60 4 0	..	..	60 4 0
7	N.L.12	„ Wages		22 1 0	..	22 1 0	..
14		„ Bank		57 2 0	..	..	57 2 0
„	N.L.12	„ Wages		20 2 0	..	20 2 0	..
20	1	„ Harvey & Co.		23 14 0	23 14 0	..	..
„	2	„ Nelson Glass Bottle Co.		14 3 6	14 3 6	..	..
„	3	„ Hill Coal Co.		1 18 4	1 18 4	..	..
„	4	„ Robinson & Smith ..		8 14 0	8 14 0	..	..
„	5	„ Great Northern Railway		3 4 1	3 4 1	..	..
„	7	„ Newbould & Knox ..		3 3 0	3 3 0	..	..
„	8	„ Yorkshire Gas Co. ..		3 0 4	3 0 4	..	..
21		„ Bank		51 3 0	..	..	51 3 0
„	N.L.12	„ Wages		20 1 6	..	20 1 6	..
„	N.L.14	„ Sundry Commission to customers for Empties returned ..		63 1 1	..	63 1 1	..
28		„ Bank		30 0 0	..	..	30 0 0
„	N.L.12	„ Wages		19 12 10	..	19 12 10	..
31	P.L.11	„ Private Withdrawals ..		20 0 0	..	20 0 0	..
		„ Petty Cash :—					
	N.L.11	Stamps .. 1 15 0					
	„ 8	Carriage outwards .. 14 3					
	„ 11	Sundries .. 1 17 9					
				4 7 0	..	4 7 0	..
„		„ Balance carried down		22 15 7	..	22 15 7	..
				£ 448 7 3	57 17 3	192 1 0	198 9 0
							P.L. 10

(1) *Cash Sales,* entered daily from Cash Sales by Cartmen Book.—The *total* each month being posted to heading in Nominal Ledger "Cash Sales," then at end of the financial period the total amount transferred to Trading Account.

(2) *Credit Sales Ledger.*—These amounts are credited separately to the Customers' Accounts in that Ledger. The employment of a separate column under this head facilitates the balancing of the Ledger.

(3) *Purchases Ledger.*—The amounts are debited to the Personal Accounts in that Ledger, the same rule as in the Sales Ledger applying as to the separate balancing of the Ledger.

The other columns need no direct reference, as they explain themselves.

Petty Cash Book.—

This book is kept for sundry small payments. It is totalled monthly, and then entered in the General Cash Book, as shown there. From the General Cash Book the amounts are posted to the respective accounts in the Nominal Ledger.

PETTY CASH BOOK.

Date	To whom paid	Voucher No.	Total	Stamps, Stationery, &c.	Carriage Inwards	Carriage Outwards	Sundries	Chemicals, Essences, &c.	Hop Bitter Bottles
	(Items are assumed to be entered here and to total as at foot.)								
			£4 7 0	£1 15 0		£0 14 3	£1 17 9		
			C.B. 2						

Nominal Ledger.—

This Ledger contains the various impersonal accounts. It is shown in full, and such explanations as appear to be necessary are added at the foot of the example.

1—*Dr.* SUGAR,

1900			£	s	d
July 1	To Stock	P.L. 1	61	8	0
31	„ Purchases	D.B. 1	51	10	0
		£	112	18	0
July 31	To Stock	√	56	8	0

2—*Dr.* CORKS, BAND

1900			£	s	d
July 1	To Stock	P.L. 1	37	18	3
31	„ Purchases	D.B. 1	11	16	0
		£	49	14	3
July 31	To Stock	√	38	4	7

3—*Dr.* COALS AND

1900			£	s	d
July 1	To Stock (Coals)	P.L. 1	1	14	0
31	„ Purchases	D.B. 1	3	17	0
		£	5	11	0
July 31	To Stock (Coals)	√	1	18	2

4—*Dr.* CARRIAGE

1900			£	s	d
July 31	To Purchases	D.B. 1	2	3	0

ESSENCES, &c. *Cr.*—1

1900			£	s	d
July 31	By Stock	√	56	8	0
„	„ Trading Account	P.L. 2	56	10	0
		£	112	18	0

WIRE, BRUSHES, &c. *Cr.*—2

1900			£	s	d
July 31	By Stock	√	38	4	7
„	„ Trading Account	P.L. 2	11	9	8
		£	49	14	3

WATER. *Cr.*—3

1900			£	s	d
July 31	By Stock (Coals)	√	1	18	2
„	„ Trading Account	P.L. 2	3	12	10
		£	5	11	0

INWARDS. *Cr.*—4

1900			£	s	d
July 31	By Trading Account	P.L. 2	2	3	0

5—*Dr.* REPAIRS AND

1900				£	s	d
July 31	To Purchases .. :	D.B. I		5	7	0

6—*Dr.* STABLE ACCOUNT.—

1900				£	s	d
July 1	To Stock	P.L. I		7	14	0
31	,, Purchases	D B. I		17	1	0
				£24	15	0
July 31	To Stock	√		4	17	0

7—*Dr.* STABLE ACCOUNT.—

1900			£	s	d
July 31	To Purchases	D.B. I	2	7	0

8—*Dr.* CARRIAGE

1900				£	s	d
July 31	To Purchases	D.B. I		2	15	1
,,	,, Petty Cash	C.B. I			14	3
				£3	9	4

RENEWALS OF PLANT. *Cr.*—**5**

1900			£	s	d
July 31	By Trading Account..	P.L. 2	5	7	0

PROVENDER, &c. *Cr.*—**6**

1900				£	s	d
July 31	By Stock	√		4	17	0
,,	,, Trading Account..	P.L. 2		19	18	0
				£24	15	0

REPAIRS, &c. *Cr.*—**7**

1900			£	s	d
July 31	By Trading Account..	P.L. 2	2	7	0

OUTWARDS. *Cr.*—**8**

1900			£	s	d
July 31	By Trading Account..	P.L. 2	3	9	4
			£3	9	4

9—*Dr.* RENT, RATES,

1900			£ s d
July 31	To Purchases	D.B. I	24 17 4

10—*Dr.* LIGHTING

1900			£ s d
July 31	To Purchases	D.B. I	3 0 4

11—*Dr.* SUNDRY EXPENSES

1900			£ s d
July 31	To Purchases	D B. I	10 0 0
,,	,, Petty Cash—Stamps	C.B. I	1 15 9
,,	,, Do. Sundries	,,	1 17 9
			£13 12 9

12—*Dr.* WAGES

1900			£ s d
July 7	To Cash	C.B. I	22 1 0
14	,, Do.	,,	20 2 0
21	,, Do.	,,	20 1 6
28	,, Do.	2	19 12 10
			£81 17 4

TAXES, AND INSURANCE. *Cr.*—**9**

1900			£ s d
July 31	By Trading Account..	P L. 2	24 17 4

ACCOUNT. *Cr.*—**10**

1900			£ s d
July 31	By Trading Account..	P.L. 2	3 0 4

ACCOUNT. *Cr.*—**11**

1900			£ s d
July 31	By Trading Account..	P.L. 2	13 12 9
			£13 12 9

ACCOUNT. *Cr.*—**12**

1900			£ s d
July 31	By Trading Account :—		
	Manager	P.L. 2	8 13 4
	Works	,,	26 16 8
	Cartmen	,,	33 13 4
	Office	,,	12 14 0
			£81 17 4

13—*Dr.* LIABILITY ON HOP

1900			£ s d
July 17	To A. Speak (bottles returned) C.S. Ledger	2	6 0
21	,, Cecil Hotel	4	1 0 0
31	,, Liability at this date	√	14 0
			£2 0 0

14—*Dr.* COMMISSION DUE TO CUSTOMERS

1900			£ s d
July 21	To Cash	P.L. 1	63 1 1

15—*Dr.* SALES

1900			£ s d
July 31	To Transfer Trading Account	P.L. 2	244 17 0
			£244 17 0

BITTER BOTTLES CHARGED. *Cr.*—**13**

1900			£ s d
July 1	By Liability at this date (Credit Ledger)..	P.L. 1	10 0
31	,, Sundries charged (Credit Sales D.B.)..	D.B. 1	1 10 0
			£2 0 0
July 31	By Liability at this date		14 0

ON EMPTIES RETURNED. *Cr.*—**14**

1900			£ s d
July 1	By Liability at this date	P.L. 1	63 1 1
July 31	,, Do.	P.L. 2	35 15 4

ACCOUNT. *Cr.*—**15**

1900			£ s d
July 31	By Credit Sales	D.B. 1	16 11 9
,,	,, Cash Sales	C.B. 1	228 5 3
			£244 17 0

Each account starts with a debit balance representing the Stock (if any) at the beginning of the period. In the accounts given this is shown as on July 1 1900. The total purchases are then debited, as per Purchases Day Book, and the account credited with Stock at end of period. The balance of each account is then closed off by a transfer to Trading Account, and the Stock in hand brought down.

Wages.—

The cash paid under this head is posted direct from Cash Book, and the account is closed off by transfer to Trading Account, shown under four divisions :—

Manager.

Works.

Cartmen.

Office.

The allowance which may be made to cartmen as an inducement to get back the empties is taken to account in the weekly wages.

Hop Bitter Bottles Charged (Liability on).—

Under this account is shown, at July 1 1900, liability of 10s. At end of July a further amount is credited here from Credit Sales Day Book of £1 10s. 0d., and sums debited from the same book of £1 6s. for returns, which then shows the firm's liability at July 31 of 14s.

Commission due to Customers on Empties Returned.—

The amount owing for Commissions may be made up at any period, usually quarterly, the same being readily ascertained from the Customer's Account in the Bottles and Boxes Ledger.

Sales Account.—

The total of the Sales is credited to this account—credit sales from the total of that Day Book; cash sales from the Cash Book total under that head. The account is closed off at end of period by a transfer to Trading Account.

Private Ledger.—

This Ledger is usually kept by the principal or a confidential clerk. In the *pro formâ* example now under consideration it contains the following Balance Sheets and Accounts :—

1—*Dr.* BALANCE SHEET,

	Liabilities		£ s d
	To SUNDRY CREDITORS, as per Ledger..	..	77 8 4
N.L. 13	,, LIABILITY ON HOP BITTER BOTTLES charged	..	10 0
14	,, COMMISSION due to Customers on Empties returned..	..	63 1 1
P.L. 11	,, CAPITAL— George Stannard	..	3,392 18 5
			£3,533 17 10

July 1st 1900. *Cr.*—1

	Assets			£ s d
	By SUNDRY DEBTORS, as per Ledger ..		..	17 4 6
C.B. 1	,, CASH IN HAND		..	7 1 2
P.L. 4	,, PLANT		..	947 18 4
P.L. 5	,, OFFICE FURNITURE		..	17 4 4
P.L. 6	,, BOXES		..	610 18 2
P.L. 7	,, BOTTLES		..	1,188 14 2
P.L. 8	,, HORSES		..	120 0 0
P.L. 9	,, WAGONS, GEARS, &c.		..	187 18 7
P.L. 10	,, LONDON AND MIDLAND BANK, LIM.		..	304 2 4
	,, STOCKS—			
P.L. 2	Minerals	£24 2 0		
N.L. 1	Sugar Essences, &c.	61 8 0		
2	Corks, Band, Wire, &c.	37 18 3		
3	Coals	1 14 0		
6	Provender, &c. ..	7 14 0		
			..	132 16 3
				£3,533 17 10

2—*Dr.* TRADING ACCOUNT from July 1st to 31st 1900. *Cr.*—**2**

			£ s d	£ s d				£ s d	£ s d
	PRODUCTION.				July 31	By *Sales, Minerals*—			
July 31	To *Purchases*—					Credit	N.L. 15	16 11 9	
	Sugar Essences, &c. ..	N.L. 1	56 10 0			Cash	N.L. 15	228 5 3	
	Corks, Band, Wire, Brushes, &c. ..	N.L. 2	11 9 8			Stock	P.L. 3	107 8 0	
	Coals and Water ..	N.L. 3	3 12 10					352 5 0	
	Carriage Inwards ..	N.L. 4	2 3 0			*Less* Stock, July 1st	P.L. 1	24 2 0	
	Repairs and Renewals of Plant	N.L. 5	5 7 0						328 3 0
,,	,, *Wages*—			79 2 6					£328 3 0
	Manager	N.L. 12	8 13 4						
	Works	N.L. 12	26 16 8						
				35 10 0					
,,	,, Balance carried down ..	..	..	213 10 6					
				£328 3 0					
	DISTRIBUTION.				July 31	By Balance brought down .	..	..	213 10 6
July 31	To *Purchases*—								£213 10 6
	Stable Acccount :								
	Provender	N.L. 6	19 18 0						
	Repairs, &c. ..	N.L. 7	2 7 0						
	Carriage Outwards ..	N.L. 8	3 9 4						
				25 14 4					
,,	,, *Wages*—Cartmen ..	N.L. 12	..	33 13 4					
,,	,, Balance carried down ..	..	..	154 2 10					
				£213 10 6					
	GENERAL CHARGES.				July 31	By Balance brought down .	..	..	154 2 10
July 31	To *Purchases and Expenses*—				,,	,, Bank Interest, *less* Commission	P.L. 10	..	1 7 3
	Rates, Taxes, and Insurance	N.L. 9	24 17 4						
	Lighting	N.L. 10	3 0 4						
	Sundry Expenses ..	N.L. 11	13 12 9						
				41 10 5					
,,	,, Commissions allowed Customers on Empties returned	N.L. 14	..	35 15 4					
,,	,, *Salaries*—Office ..	N.L. 12	..	12 14 0					
,,	,, *Depreciations*—								
	Machinery and Plant.	P.L. 4	7 17 9						
	Office Furniture ..	P.L. 5	11 2						
	Boxes	P.L. 6	5 1 9						
	Bottles..	P.L. 7	14 17 2						
	Wagons, Gears, &c. ..	P.L. 9	1 11 4						
				29 19 2					
,,	,, *Interest on Capital* ..	P.L. 11	..	13 18 0					
,,	,, *Net Profit*—Transferred to Capital Account ..	P.L. 11	..	21 13 2					
				£155 10 1					£155 10 1

3—*Dr.* BALANCE SHEET, July 31st 1900 *Cr.*—**3**

	Liabilities	£ s d	£ s d
	To Sundry Creditors, as per Ledger.. ..		255 7 10
N.L. 12	,, Liability on Hop Bitter Bottles charged		14 0
N.L. 14	,, Commission due to Customers on Empties returned		35 15 4
P.L. 11	,, Capital—		
	George Stannard.		
	To Balance, July 1st 1900	£ s d 3,392 18 5	
	,, Interest allowed ..	13 18 0	
	,, Profit (1 month)..	21 13 2	
		3,428 9 7	
	By Withdrawals ..	20 0 0	3,408 9 7
			£3,700 6 9

	Assets	£ s d	£ s d
	By Sundry Debtors, as per Ledger		14 17 9
C.B. 1	,, Cash in hand..		22 15 7
P.L. 4	,, Plant—		
	By Balance, July 1st 1900	£ s d 947 18 4	
	Less Depreciation..	7 17 9	
			940 0 7
P.L. 5	,, Office Furniture—		
	By Balance, July 1st 1900	17 4 4	
	Less Depreciation..	11 2	
			16 13 2
P.L. 6	,, Boxes—		
	By Balance, July 1st 1900	610 18 2	
	Less Depreciation..	5 1 9	
			605 16 5
P.L. 7	,, Bottles—		
	By Balance, July 1st 1900	1,188 14 2	
	,, Purchases ..	71 3 0	
		1,259 17 2	
	Less Depreciation..	14 17 2	
			1,245 0 0
P.L. 8	,, Horses—		
	By Balance, July 1st 1900	120 0 0	
	,, Purchases ..	30 0 0	
			150 0 0
P.L. 9	,, Wagons, Gears, &c.—		
	By Balance, July 1st 1900	187 18 7	
	Less Depreciation..	1 11 4	
			186 7 3
P.L. 10	,, London and Midland Bank, Lim.		310 0 3
	,, Stocks—		
P.L. 2	Minerals	107 8 0	
N.L. 1	Sugar Essences, &c...	56 8 0	
2	Corks, Band Wire, &c.	38 4 7	
3	Coals	1 18 2	
6	Provender, &c. ..	4 17 0	
			208 15 9
			£3,700 6 9

4—*Dr.* PLANT

1900			£ s d
July 1	To Value at this date	P.L. 1	947 18 4
			£947 18 4
July 31	To Balance brought down	√	940 0 7

5—*Dr.* OFFICE

1900			£ s d
July 1	To Value at this date	P.L. 1	17 4 4
			£17 4 4
July 31	To Balance brought down	√	16 13 2

6—*Dr.* BOXES

1900			£ s d
July 1	To Value at this date	P.L. 1	610 18 2
			£610 18 2
July 31	To Balance brought down	√	605 16 5

7—*Dr.* BOTTLES

1900			£ s d
July 1	To Value at this date	P.L. 1	1,188 14 2
31	,, Purchases	D.B. 1	71 3 0
			£1,259 17 2
July 31	To Balance brought down	√	1,245 0 0

ACCOUNT. *Cr.*—**4**

1900			£ s d
July 31	By Depreciation, 1 month @ 10 % per annum	P.L. 2	7 17 9
,,	,, Balance carried down	√	940 0 7
			£947 18 4

FURNITURE. *Cr.*—**5**

1900			£ s d
July 31	By Depreciation, 1 month @ 10 % per annum	P.L. 2	11 2
,,	,, Balance carried down	√	16 13 2
			£17 4 4

ACCOUNT. *Cr.*—**6**

1900			£ s d
July 31	By Depreciation, 1 month @ 10 % per annum	P.L. 2	5 1 9
,,	,, Balance carried down	√	605 16 5
			£610 18 2

ACCOUNT. *Cr.*—**7**

1900			£ s d
July 31	By Depreciation, 1 month @ 15 % per annum on £1,188 14s. 2d. ..	P.L. 2	14 17 2
,,	,, Balance carried down	√	1,245 0 0
			£1,259 17 2

8—*Dr.* HORSES

1900			£ s d
July 1	To Value at this date	P.L. 1	120 0 0
31	,, Purchase	D.B. 1	30 0 0
			£150 0 0
July 31	To Balance brought down	√	150 0 0

9—*Dr.* WAGONS,

1900			£ s d
July 1	To Value at this date	P.L. 1	187 18 7
			£187 18 7
July 31	To Balance brought down	√	186 7 3

10—*Dr.* LONDON AND

1900			£ s d
July 1	To Balance at this date	P.L. 1	304 2 4
31	,, Payments in	C.B. 1	198 9 0
,,	,, Interest allowed less Commission	P.L. 2	1 7 3
			£503 18 7
July 31	To Balance brought down	√	310 0 3

11—*Dr.* GEORGE STANNARD.—

1900			£ s d
July 31	To Withdrawals..	C.B. 1	20 0 0
,,	,, Balance carried down	√	3,408 9 7
			£3,428 9 7

ACCOUNT. *Cr.*—**8**

1900			£ s d
July 31	By Balance carried down	√	150 0 0
			£150 0 0

GEARS, &c. *Cr.*—**9**

1900			£ s d
July 31	By Depreciation, 1 month @ 10 % per annum	P.L. 2	1 11 4
,,	,, Balance carried down	√	186 7 3
			£187 18 7

MIDLAND BANK, LIM. *Cr.*—**10**

1900			£ s d
July 31	By Withdrawals	C.B. 1	193 18 4
,,	,, Balance carried down (as per Pass Book)	√	310 0 3
			£503 18 7

CAPITAL ACCOUNT. *Cr.*—**11**

1900			£ s d
July 1	By Capital at this date	P.L. 1	3,392 18 5
31	,, Interest	P.L. 2	13 18 0
,,	,, Profit (1 month)	P.L. 2	21 13 2
			£3,428 9 7
July 31	By Balance brought down	√	3,408 9 7

The example given commences with the Balance Sheet as at 1st July 1900, showing the position at that date.

	£ s d
The total Assets, as will be observed, amount to	3,533 17 10
The Liabilities	140 19 5
Capital at that date	£3,392 18 5

Trading Account.—

The Trading Account, which is in three sections, shows that—

Production costs	34·82	per cent. on turnover.
Distribution costs	18·24	,, ,,
General Charges costs ..	40·34*	,, ,,
	93·40	
Leaving Profit and Interest on Capital	6·60	,, ,,
	100·00	

That is to say :—Production costs about £34 16s. on every £100 sales.

Distribution ,, ,, £18 5s. ,, ,,

General Charges and Depreciations costs about £40 7s. ,, ,,

Leaving net surplus of .. £6 12s. ,, ,,

The detailed working being shown as in the following summarised form of Trading Account :—

* General Charges, 40·86 %, *less* Bank Interest, 0·52 % = 40·34 %.

TRADING ACCOUNT, showing Costs and Expenditure in Percentages of Sales.

	Cost per Cent.	£ s d	£ s d		£ s d
	Production.			*100·00*	By Sales—Minerals	328 3 0
17·13	To Sugar Essences, &c.	56 10 0		·52	„ Bank Interest *less* Commission	1 7 3
3·50	„ Cork, Band, Wire, &c.	11 9 8				
1·10	„ Coals and Water	3 12 10				
·61	„ Carriage Inwards	2 3 0				
1·63	„ Repairs and Renewal of Plant ..	5 7 0				
2·65	„ Wages—Manager	8 13 4				
8·20	„ Works	26 16 8				
34·82			114 12 6			
	Distribution					
6·11	„ Stable—Provender, &c.	19 18 0				
·72	„ „ Repairs, &c.	2 7 0				
1·06	„ Carriage Outwards	3 9 4				
10·35	„ Wages—Cartmen	33 13 4				
18·24			59 7 8			
	General Charges.					
7·58	„ Rates, Taxes, and Insurance ..	24 17 4				
·91	„ Lighting	3 0 4				
4·16	„ Sundry Expenses	13 12 9				
10·95	„ Commission allowed customers on empties returned	35 15 4				
3·88	„ Salaries—Office	12 14 0				
9·12	„ Depreciations	29 19 2				
4·26	„ Interest on Capital..	13 18 0				
40·96		..	133 16 11			
6·60	„ Net Profit		21 13 2			
100·52			£329 10 3	100·52		£329 10 3

The above analysis, if done periodically, will be found useful for the comparison of one period with another, showing as it does the percentages of costs under the three heads of Production, Distribution, and General Expenses.

The Balance Sheet as at July 31st 1900, shows—

	£	s	d
Total Assets amounting to	3,700	6	9
Liabilities	291	17	2
Capital at that date	£3,408	9	7

With regard to the remaining accounts, the balance of each account at debit July 1 1900 is shown. Any Purchases during period is debited from that book. The account is credited with Depreciation, which is charged against Trading Account, and the balances brought down to next period, which are shown on Balance Sheet as Assets.

No Depreciation is credited to Horses Account for the period under review, it being the usual practice to make a re-valuation of the horses at each stocktaking.

The account on folio 10, London and Midland Bank, is the Banking Account of the business, and commences with balance at debit. The amount of "Payments in" is posted from the General Cash Book; the same applies to the "Withdrawals." Interest allowed by Bank, less commission, being allowed, is debited here and credited to Trading Account. The Bank Account is then ruled off, and the balance brought down, which must be reconciled with the Bank Pass Book. If the same does not agree, it will probably be found to be owing to cheques paid out not being presented to the bank before the end of the period. In that case a statement should be shown thus:—

	£	s	d
In Bank as per Pass Book			
Less Cheques unpresented			
C. B.			
.. ..			
.. ..			
£			

The balance of the Bank Account in the Private Ledger should thus agree.

Of course, if there is no objection to showing the bank balance, it is simpler to employ the usual "Bank" columns in the General Cash Book, in which case the balance appears there.

The Capital Account shows that on July 1 1900 £3,392 18s. 5d. was the excess of assets over liabilities as shown on Balance Sheet of that date. Interest is credited at 5 per cent. (£13 18s. 0d.) and debited against Trading Account. The net profit from Trading Account is also credited. On the debit side Withdrawals are charged from General Cash Book, and the balance is then carried down, which is the same as shown on Balance Sheet at July 31 1900 (£3,408 9s. 7d.).

Bottles and Boxes.—

The Bottles and Boxes Ledger, shown hereunder, is designed to keep track of bottles and boxes, so far as their number is concerned, in cases where no charge is made; in this sense, of course, the book is more of the nature of a stock record than a book of account.

BOTTLES AND BOXES LEDGER.

Dr.		Speak, A.						Cr.						Dr.						Hill, Thos.						Cr.	
Date		Delivery No.	Delivered		Date	Delivery No.	Returned		Date		Delivery No.	Delivered		Date	Delivery No.	Returned		Date		Delivery No.	Delivered		Date	Delivery No.	Returned	
			Bottles	Boxes			Bottles	Boxes				Bottles	Boxes			Bottles	Boxes				Bottles	Boxes			Bottles	Boxes
1900 Jan. 17			24 dozen	12	1900 Jan. 17		6 dozen	3																		

The debits are obtained from the counterfoils of the Cartmen's Delivery Books, and the credits for Returns come from the same source. The difference between the two sides of any one of these accounts at any period will be the quantity the customer has to account for; this quantity is usually checked by the forwarding of a half-yearly (or more frequent) statement to the customer, requesting to be favoured with a notification as to its agreement with the customer's stock. An additional check is occasionally resorted to in the way of an intermediate report by the cartmen, who ascertain during the course of a particular round the number of both bottles and boxes still with the customers. Owing, however, to the "crossing" of one firm's bottles with another's, it is a matter of considerable difficulty to arrive at any other than an approximate number with each customer; the variation should, nevertheless, be as constant as possible, any undue rise being at once the sign of laxity in the treatment of this most important item.

In several towns it is found advantageous to charge for bottles—as, for instance, in some Yorkshire towns like Hull, York, and Scarboro', where a charge is made of sixpence a dozen; in Northumberland, where a similar charge is made; and in Liverpool, where a charge of threepence per dozen is made. Many districts in London pursue the same practice. Experience is on the side of this practice, as it is found the return of the bottles is better secured. In the case of a charge being made, it becomes necessary to provide for the same in the book rulings, and this can be done either by the addition of quantity and value columns to the ordinary Sales Ledger, which would then be somewhat as follows:—

Dr. SPEAK, A.—HULL. *Cr.*

Date		Delivery No.	Minerals	Bottles and Boxes			Date		Delivery No.	Minerals	Bottles and Boxes		
				Bottles	Boxes	Amount					Bottles	Boxes	Amount
1900 Jan. 17	To 24 dozen ..		£ s d 0 18 0	24 doz.	12	£ s d 0 12 0	1900 Jan. 24 "	By Cash .. " Returns ..		£ s d 0 18 0 ..	12 doz.	6	£ s d 0 6 0

Or by the addition of money columns to the separate Bottles and Boxes Ledger shown on p. 56, in which case it would appear as in the following ruling :—

Dr. SPEAK, A. *Cr.*

Date	Delivered	Delivery No.	Bottles	Boxes	Amount	Date	Returned	Delivery No.	Bottles	Boxes	Amount
1900 Jan. 17	To 24 dozen		24 doz.	12	£ s d 0 12 0	1900 Jan. 24	By Returns		12 doz.	6	£ s d 0 6 0

Of the two, probably the inclusion of the charges in the ordinary Sales Ledger is the better, but the choice must of necessity be left to those engaged in the work. One point, however, must not be missed, and that is that, if anything, greater attention requires to be bestowed on the return of syphon bottles, as not only are they more costly than the ordinary bottle, but they have naturally a tendency to remain out longer. Sometimes syphon bottles are distinguished from ordinary bottles by the entries being made in red.

Bottle Exchange.—

It is customary in most towns of any size to have a "Bottle Exchange"—that is, an Association is formed of the Mineral Water Manufacturers in the district for the purpose of securing the return by exchange of each other's bottles. The Exchange, as a rule, allows one penny per dozen on empty bottles brought in, and charges twopence per dozen to the different firms receiving back their bottles, the difference being utilised by the Exchange in meeting the working expenses of the Association.

When a payment is made to the Bottle Exchange by a Mineral Water Manufacturer the amount is usually treated as a Petty Cash disbursement, and entered under the separate heading of "Bottle Exchange" in the Petty Cash Book; it can then come into the final accounts as a separate charge, or as an item in General Expenses, according to the magnitude of the business.

The principal expense of Mineral Water Manufacture is not in its production; it is in its distribution, and in the costly item of Bottles. In large establishments, therefore, it is found advantageous to have a special clerk charged with looking up empties; in which case, of course, it is essential to have a Bottles and Boxes Ledger separate from the ordinary Sales Ledger.

Stock Book (Minerals).—

This is purely a statistical book, dealing with the stock of bottled minerals. It commences with Stock at July 1st 1900, which is the same as shown on Balance Sheet at that date, and is represented by---

			£	s	d
298 dozens	@	9d. =	11	3	6
142 ,,	@	1s. 0d. =	7	2	0
31 ,,	@	1s. 6d. =	2	6	6
28 ,,	@	2s. 6d. =	3	10	0
			£24	2	0

A record is kept and entered of each bottling, and the number sent out is also recorded from the Cash Sales Book and Sales Day Book, as shown. The balance carried down should be the stock of minerals on hand at July 31st 1900, as shown by Balance Sheet at that date. Allowance may possibly have to be made for breakages, gifts, &c., but this is usually a very minor quantity.

STOCK BOOK (MINERALS.)

Bottled.						Sent Out.						
Date		9d.	1/-	1/6	2/6	Date		Cash and Credit Sales Book Folio	9d.	1/-	1/6	2/6
1900 July 1	Stock	298	142	31	28	1900 July 31	.. .. ..		303	37	30	9
2	Bottled	622	51	79	37	"	.. .. ..	C.S. 1	812	118	47	54
6	"	612	50	76	40	"	.. .. ..	"	986	74	124	46
8	"	630	48	77	38	"	.. .. ..	"	1,096	89	95	39
12	"	604	52	76	38	"	Stock ..	"	697	105	311	112
16	"	620	52	79	34				2,006	186	134	105
18	"	618	48	78	36							
23	"	624	50	79	42							
25	"	630	54	74	36							
30	"	942	56	92	36							
		5,900	603	741	365				5,900	603	741	365
Aug. 1	Stock	2,006	180	134	105							

Another form of Stock Book, in which a daily balance of stock is struck, may be adopted. The ruling is as follows:—

		9d.	1/-	1/6	2/6
July 1	Stock	298	142	31	28
"	Sent out				
2	Bottled				

This shows the stock daily, commencing with that of July 1st 1900, with minerals sent out on that date deducted; on the 2nd the number bottled is added, the quantity sent out deducted, and so on, added and deducted daily.

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